G. R. S. 59] P 12E GPB—15,000—22-7-14

GENERAL AND REVENUE SECRETARIAT.

1913
(4.7

File No. 41-13

Serial Nos. 9 + 10

Papers Filed.

Month ~~August~~ 1914.

SUBJECT.

Circulars issued by the ~~Cold~~ Comptroller during the month of April + May 1914.

PREVIOUS REFERENCES.	LATER REFERENCES.
B.P. April 1914	

G. R. S. 12]

General and Revenue Secretariat. | G F File No. 41 of 1913-14.

Serial No.	
9	From the Comptroller P.W. & R.y Br. No 11/C dy 1-7-14 Forwards a Copy of Cir no 2/R.C. d 21-4-1914 issued during the month of April 1914.
10	From the Comptroller. no 22/C. dy 1.7.1914 Forwards a Copy of Cir no 8 dy 27.5.1914 issued during the month of may 1914.

Submitted for information

H.V. 13/7/14

AW 16/7

Attention the use of a Carbon's Letters in the Norman P.W. Division is also noted as Very desirable. Would for one thing check any delays in the prompt Settlement of Carbon's claims thereby increase Confidence & Efficiency. The Very same objections are raised some where in the Public after the Introduction of the Hexamundelle H. 17.7.14

To dy Comptr for a note

M 21/7

NOTE—Contn. sheet.

GPB—10,000—13-6-14

1. The Contractors' Ledger is a very useful record and the question of proposing its introduction is under discussion in the Public Works and Railway Branch. The Ledger was in use prior to 1884 and was given up in that year under orders of Government when the submission for audit, of bills was directed to be discontinued. The system of receiving bills for audit in the Central Office has now been re-introduced and we have now all the materials for a complete check of the Contractors Account, if its introduction is now decided upon.

2. The account itself is a very useful one and its maintenance in the Division Offices and the submission of copies of it to the Central Office for audit along with the monthly accounts are strongly to be recommended. One very important use of the account, namely, the effective means it affords for enforcing prompt discharge of contractors' claims has been pointed out by Mr. Lakshminarasimha Rau. The account serves many other useful purposes. The Ledger is a convenient record for watching the prompt recovery or adjustment of values Government materials issued to contractors. As copies of it are periodically to be furnished to contractors, it is the means of bringing to light any mistakes that may have crept into their accounts and of the verification of the claims preferred by contractors and admitted by Government. As this is an account on which all the transactions

turned out each day is defined and payment of wages regulated with reference to it or the payment is made for the day without reference to any fixed quantity of work to be necessarily turned out for earning a full -- wages for the day.

(3) represents payments on muster rolls and the claims for the period for which they are preferred will be settled in full. If any labourer is not present on date of payment his wages becomes an arrear claim of which a separate record is kept.

(2) represents also a class of claims which admits of being discharged in full. The payment in this case is for work actually done and such payment can be made to the -- full extent of the claim preferred, leaving no occasion for any outstanding balance - necessitating the maintenance of a continuous personal account for each contractor. Under this arrangement, each piece workers - claim when presented will be dealt with independently and satisfied in full and there will be no need for keeping any ledger account for works of this kind. According to para 4 under rules regarding Measurement Books issued with the Chief Engineer's Circular No.4-5 dated 22nd December 1906, no arrears -- should be left in discharging the claims of piece and task work contractors. As a matter of fact, however, running accounts are kept even in the case of these contractors in the Divisional and Maramath Offices and the maintenance of a Ledger Account becomes necessary in such cases. If it is possible, as the

Chief Engineer's Circular assumes, to pay in full each claim of a piece or task works contractor in full, leaving no arrears for future payment or adjustment, the arrangement will largely simplify accounting and lead to an appreciable reduction of the number of accounts in the Contractors Ledger.

(1) represents work for which payments on account will be the normal procedure and the maintenance of a regular personal ledger for contractors coming under this ~~head~~ class is desirable and necessary. If payments on account are required in the case of piece ~~work~~ and task work contractors, the ledger will have to include accounts of these contractors also and the number of personal accounts will be very large and the addition to the work of the Divisional offices and of the Audit Office very heavy. It is therefore desirable to reduce the number of ledger accounts and this can be done by limiting the ledger as a normal arrangement only to works ~~estimate~~ entrusted to scheduled contractors and to the few cases of piece and task work contractors in which payments on account are absolutely necessary. For more reasons than one, it is very desirable to enforce the instruction of the Chief Engineer to settle by single payments, the claims of piece and task work contractors.

(5) The Chief Engineer may be consulted on the subject. If the introduction of the Contractors Ledger is ordered, instructions

for

its maintenance will be issued to the officers concerned and arrangements made for the regular audit of this account in the Central -- Office every month.

Bangalore,
1st August 1914

COMPTROLLER,

I forward a copy of the above note to the Chief Engineer & invite his opinion.

Then return file to F.D.

4 = AUG. 1914

necessary action taken and the file returned to the Financial Dept - mwk 4.8.14

Submitted. May this be now filed?

7/8.

Seen

P. W. Serial No. 114]

No. 11 C 5/1

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 12th ~~June~~ *1914.*

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

DIARY NO. 73
1914 1915
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9.

To

D. M. Narasinga Rao, Esq., B.A.,B.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

Adverting to Government Order No.7405-45 Ed.422-07-94 of 6th February 1909, I have the honour to forward herewith a copy of Circular No.2/R.C. dated 21st April 1914, issued during the month of April 1914.

I have the honour to be,
Sir,
Your most obedient servant,

For ~~Deputy~~ Comptroller
P. W. and Railway Branch.

C.V.

17/4

MYSORE PUBLIC WORKS DEPARTMENT

191

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

MYSORE RAILWAY CONSTRUCTION DIVISION, CENTRAL OFFICE OF ACCOUNTS.

To—All Executive Engineers, Railway Construction Divisions and the Officiating Superintending Engineer, Railway Stores Division.

CIRCULAR NO. 2.

Railway Construction dated 21st April 1914.

The maintenance of a contractor's Ledger in the Railway Division Offices being considered necessary both by the Engineer-in-Chief and this office, the following instructions are issued to Executive Engineers in charge of such offices. For convenience of reference the relevant paragraphs of the Railway Construction Code are also reproduced :—

1. The accounts relating to Contractors are to be kept up as personal accounts and a separate folio should be opened in the contractor's Ledger (Form No. 36) for each contractor which account should embrace all transactions with him whether relating to one or several works or to materials purchased from him.

2. Security Deposits should not be included in this account; they are recorded under 'Deposits' and regularly reviewed in the schedule of that account. The Contractor's Ledger should show the number and the amount of each bill passed, brief particulars of the work, and the number and the amount of each cheque; but it is not necessary to enter further details. The value of the materials made over to a contractor should be debited to his account and a receipt for the value thereof taken from him in support of the debit.

3. The Contractor's Ledger should be posted as bills are paid and it should be closed and balanced monthly and a copy furnished to the contractor whenever he desires it, and he should be encouraged to inspect his account in the Ledger and sign it in token of his acceptance of its correctness.

Stores supplied to works under execution by contract will be accounted for as follows :—

(i) When the contract is for labour only, by a direct charge as stores to the work to which it is issued.

(ii) When the contract is for both labour and materials as a sale to the contractor the value being either recovered in cash or debited to the contractor's account for subsequent recovery by deduction from the amounts due to him for work done. In these cases an unstamped acknowledgement of the receipt of the materials should be taken from the contractor.

4. Contractors' accounts should be closed without delay on the completion of their contracts; if a contractor delays to receive final payment for more than one month after the final certificate has been passed, the accounts of the work and of the contractor should be closed and the balance due credited to "Deposits."

5. When there are balances due to a contractor on more than one certificate, the amount due on each certificate should be detailed in the ledger.

6. When there are balances outstanding from previous months not affected by the month's transactions, a list of such balances should be submitted to the Comptroller with the monthly accounts in Public Works Form No. 36. When there are transactions during the month, an exact copy of the Contractor's Ledger should also be submitted to the Comptroller with the monthly accounts. Till printed forms are supplied the return should be submitted monthly on manuscript forms.

J. S. CHAKRAVARTI,
Comptroller,
Public Works and Railway Branch.

P. W. Serial No. 114] No. 22 C/one

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 29th June 191.4.

1-7-14

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

DIARY No. 74
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To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

Adverting to Government Order No.7405-45.Ed.422-C 9 of 6th February 1909, I have the honour to forward a copy of circular Public Works No.8 dated 27th May 1914 issued during the month of May 1914.

I have the honour to be,
Sir,
Your most obedient servant,

For Assistant Examiner,
P. W. and Railway Branch.

C.V.

29/6

MYSORE PUBLIC WORKS DEPARTMENT

191

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

FINANCIAL DEPARTMENT.

MYSORE PUBLIC WORKS DEPARTMENT.

CENTRAL OFFICE OF ACCOUNTS.

Dated Bangalore, the 27th May 1914.

To

All Executive Engineers, Public Works Divisions.
Superintending Engineer, Cauvery Reservoir Works.
Chief Electrical Engineer.
Sanitary Engineer.
Assistant Engineer, Headquarters Range, Mysore.
Deputy Commissioners of Districts.
Inspector-General of Police.
Chief Commandant.
Inspector-General of Education.
Chief Engineer.
Superintending Engineers, Northern and Southern Circles.

Circular No. 8, *dated* 27*th May* 1914.

With reference to Government Order (Public Works) No. 553-7—2827-31, dated 21st March 1914, directing the periodical submission of the marginally noted statements to the Audit Office in lieu of the half-yearly certificates of counting Tools and Plant and Stock, the undersigned has the honour to request that the yearly and half-yearly statements may be furnished within a month and a half after the expiry of the corresponding period, the monthly statements being sent up along with the monthly Accounts. The first batch of these newly prescribed returns to be prepared and submitted to the Audit Office will be for the month of July 1914 and for the half-year and year ending 30th June 1914, respectively. Instructions for their preparation will be found on the forms themselves which will be printed and supplied shortly.

Monthly—P. W. Serial No. 21 showing receipts and issues only of Tools and Plant
Do do do do of Stock.
Half-yearly—Government of India Form No. 42 A. Copy of Stock Register.
Yearly—P. W. Serial No. 22 Balance return of Tools and Plant.

J. S. CHAKRAVARTI,
Comptroller, P. W. and Railway Branch.